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February 27, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Hajime SAIKI and Michitoshi NAKATA

WIRING SUBTRATE

Assignee: NGK SPARK PLUG CO., LTD.

Our Ref. Q80149

Dear Sir:

Attached hereto is the application identified above comprising twenty-nine (29) sheets of the specification, including the claims and abstract, ten (10) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

 Total claims
 6 - 20 =
 x
 \$18.00 =
 \$.00

 Independent claims
 2 - 3 =
 x
 \$86.00 =
 \$.00

 Base Fee
 \$770.00

TOTAL FILING FEE
Recordation of Assignment
TOTAL FEE

\$770.00 \$40.00 \$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

 Country
 Application No
 Filing Date

 Japan
 2003-054477
 February 28, 2003

 Japan
 2004-023495
 January 30, 2004

The priority documents will be filed at a later date.

Respectfully submitted, SUGHRUE MION, PLLC

Attornays for Applicant

Mark Boland

Registration No. 32,197

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> WASHINGTON OFFICE 23373 CUSTOMER NUMBER

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